

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF ELKADER, IOWA

DUE: December 1, 2013

16202200200000
City Clerk
207 N. Main Street
Elkader IA 52043

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	600,056		600,056	574,782
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	600,056		600,056	574,782
Delinquent property taxes	0		0	
TIF revenues	322,973		322,973	328,770
Other city taxes	164,251	0	164,251	182,836
Licenses and permits	5,345	0	5,345	5,025
Use of money and property	60,302	0	60,302	59,750
Intergovernmental	1,184,603	0	1,184,603	1,391,790
Charges for fees and service	236,071	913,541	1,149,612	1,114,209
Special assessments	0	0	0	0
Miscellaneous	136,131	0	136,131	101,717
Other financing sources	306,879	93,759	400,638	694,398
Total revenues and other sources	3,016,611	1,007,300	4,023,911	4,453,277
Expenditures and Other Financing Uses				
Public safety	192,132	0	192,132	211,854
Public works	428,106	0	428,106	444,447
Health and social services	1,273	0	1,273	1,273
Culture and recreation	307,562	0	307,562	348,635
Community and economic development	224,185	0	224,185	256,365
General government	171,713	0	171,713	164,598
Debt service	334,471	0	334,471	325,298
Capital projects	1,352,790	0	1,352,790	1,483,000
Total governmental activities expenditures	3,012,232	0	3,012,232	3,235,470
Business type activities	0	986,913	986,913	872,720
Total ALL expenditures	3,012,232	986,913	3,999,145	4,108,190
Other financing uses, including transfers out	336,286	64,352	400,638	330,678
Total ALL expenditures/And other financing uses	3,348,518	1,051,265	4,399,783	4,438,868
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-331,907	-43,965	-375,872	14,409
Beginning fund balance July 1, 2012	523,647	268,076	791,723	785,387
Ending fund balance June 30, 2013	191,740	224,111	415,851	799,796
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 1,112,481	Other long-term debt	\$ 0	
Revenue debt	\$ 5,109,710	Short-term debt	\$ 0	
TIF Revenue debt	\$ 865,000			
		General obligation debt limit	\$ 3,122,944	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Jennifer K. Cowser	Telephone →	Area Code 563	Number 245-2098	Extension
Signature of Mayor or other City official (Name and Title) Robert C. Garms, Mayor			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ELKADER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	271,635	217,673		110,748			600,056			600,056	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	271,635	217,673		110,748	0	0	600,056		T01	600,056	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	271,635	217,673		110,748	0	0	600,056			600,056	6
7	TIF revenues			322,973				322,973		T01	322,973	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	43,000						43,000		T15	43,000	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		5,501					5,501		T19	5,501	13
14	Other local option taxes		115,750					115,750		T09	115,750	14
15	TOTAL OTHER CITY TAXES	43,000	121,251	0	0	0	0	164,251	0		164,251	15
16	Section B - LICENSES AND PERMITS	5,345						5,345		T29	5,345	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,599	26					1,625		U20	1,625	18
19	Rents and royalties	56,839						56,839		U40	56,839	19
20	Other miscellaneous use of money and property		1,838					1,838		U20	1,838	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	58,438	1,864	0	0	0	0	60,302	0		60,302	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants					882,831		882,831		B50	882,831	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	1,823						1,823		B79	1,823	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	1,823	0	0	0	882,831	0	884,654	0		884,654	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		121,910					121,910		C46	121,910	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	42,671		53,816		34,000		130,487		C89	130,487	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	42,671	121,910	53,816	0	34,000	0	252,397	0		252,397	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	16,371						16,371		D89	16,371	64
65	Township contributions						6,210	6,210		D89	6,210	65
66	Fire/EMT service	19,680						19,680		D89	19,680	66
67	PD contract reimburse	5,291						5,291		D89	5,291	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	41,342	0	0	0	0	6,210	47,552	0		47,552	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	85,836	121,910	53,816	0	916,831	6,210	1,184,603	0		1,184,603	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	383,953	A91	383,953	73
74	Sewer							0	529,588	A8Ø	529,588	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	182,200						182,200		A81	182,200	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	50						50		A89	50	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges						469	469		A03	469	98
99	Library charges	3,129						3,129		A89	3,129	99
100	Park, recreation, and cultural charges	48,556						48,556		A61	48,556	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	snow removal	1,667						1,667			1,667	103
104	TOTAL CHARGES FOR SERVICE	235,602	0	0	0	0	469	236,071	913,541		1,149,612	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,217				30,978	4,550	40,745		U99	40,745	108
109	Deposits and sales/fuel tax refunds	3,490						3,490		U99	3,490	109
110	Sale of property and merchandise	8,853						8,853		U11	8,853	110
111	Fines	2,970						2,970		U30	2,970	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Health Insurance reimbursements		10,188					10,188			10,188	114
115	Main Street reimbursements		15,028					15,028			15,028	115
116	Home owner portion of Housing Rehab project					47,178		47,178			47,178	116
117	PD task force/5 C's	431						431			431	117
118	Utility refunds	54						54			54	118
119	Insurance refund	7,194						7,194			7,194	119
120	TOTAL MISCELLANEOUS	28,209	25,216	0	0	78,156	4,550	136,131	0		136,131	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELKADER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	728,065	487,914	376,789	110,748	994,987	11,229	2,709,732	913,541		3,623,273	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	23,644	16,092			100,200		139,936	93,759		233,695	127
128	<i>Internal TIF loans and transfers in</i>				166,943			166,943			166,943	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	23,644	16,092	0	166,943	100,200	0	306,879	93,759		400,638	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	751,709	504,006	376,789	277,691	1,095,187	11,229	3,016,611	1,007,300		4,023,911	132
133												133
134	Beginning fund balance July 1, 2012	108,766	134,651	23,681	56,780	151,407	48,362	523,647	268,076		791,723	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	860,475	638,657	400,470	334,471	1,246,594	59,591	3,540,258	1,275,376		4,815,634	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	114,854	22,658					137,512		E62	137,512	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	5,630						5,630		E89	5,630	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	24,079						24,079		E24	24,079	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	23,130						23,130		E32	23,130	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,781						1,781		E89	1,781	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	169,474	22,658	0	0	0	0	192,132			192,132	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		27,070					27,070		E44	27,070	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		24,651					24,651		E44	24,651	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		18,460					18,460		E44	18,460	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	3,389						3,389		E01	3,389	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	178,080						178,080		E81	178,080	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	36,503	139,953					176,456		E89	176,456	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	217,972	210,134	0	0	0	0	428,106			428,106	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,273						1,273		E79	1,273	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,273	0	0	0	0	0	1,273			1,273	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	90,030	22,625					112,655		E52	112,655	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	58,284	4,460					62,744		E61	62,744	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	77,249	3,458					80,707		E61	80,707	130
131	Purchase of land and equipment	6,475						6,475		G61	6,475	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,548	1,069				8,056	15,673		E03	15,673	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	28,563	745					29,308		E61	29,308	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	267,149	32,357	0	0	0	8,056	307,562			307,562	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		25,586					25,586		E89	25,586	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		22,774					22,774		E89	22,774	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction			79,351				79,351		F89	79,351	152
153	TIF Rebates			96,474				96,474		E89	96,474	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	48,360	175,825	0	0	0	224,185			224,185	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,600						5,600		E29	5,600	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,141	42,638					80,779		E23	80,779	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,385						1,385		E25	1,385	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,791						9,791		E31	9,791	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	59,667						59,667		E89	59,667	171
172	Other general government — Current operation	14,491						14,491		E89	14,491	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	129,075	42,638	0	0	0	0	171,713			171,713	176
177	Section G — DEBT SERVICE				334,471			334,471			334,471	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	334,471	0	0	334,471			334,471	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Storm sewer project					839,799		839,799			839,799	184
185	Founders' Park and fire station projects					194,523		194,523			194,523	185
186	Housing and façade grant projects					318,468		318,468			318,468	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,352,790	0	1,352,790			1,352,790	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,352,790	0	1,352,790			1,352,790	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	784,943	356,147	175,825	334,471	1,352,790	8,056	3,012,232			3,012,232	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								194,145	E91	194,145	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								207,238	E80	207,238	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELKADER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								581,971		581,971	242
243	Enterprise Capital Projects								3,559		3,559	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								986,913		986,913	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	784,943	356,147	175,825	334,471	1,352,790	8,056	3,012,232	986,913		3,999,145	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,583	75,583			89,177		169,343	64,352		233,695	255
256	Internal TIF loans/repayments and transfers out			166,943				166,943			166,943	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,583	75,583	166,943	0	89,177	0	336,286	64,352		400,638	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	789,526	431,730	342,768	334,471	1,441,967	8,056	3,348,518	1,051,265		4,399,783	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		206,927	57,702			51,535	316,164			316,164	264
265	Committed	61,482						61,482			61,482	265
266	Assigned							0			0	266
267	Unassigned	9,467						9,467			9,467	267
268	Total Governmental	70,949	206,927	57,702	0	0	51,535	387,113			387,113	268
269	Proprietary								224,111		224,111	269
270	Total ending fund balance June 30, 2013	70,949	206,927	57,702	0	-195,373	51,535	191,740	224,111		415,851	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	860,475	638,657	400,470	334,471	1,246,594	59,591	3,540,258	1,275,376		4,815,634	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELKADER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44 9,337		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 447,396

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,374,000	29U \$	39U \$ 88,000	49U \$	49U \$	49U \$ 1,286,000	49U \$	I91 \$ 44,655
2. Sewer utility	19U 4,080,000	29U	39U 170,280	49U	49U	49U 3,823,710	49U	I89 133,320
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. High St Go	75,000		35,000	40,000				21,540
Refinanced GO	19U	29U	39U	49U	49U	49U	49U	I89
10.	1,030,000		165,000		865,000			19,980
End loader	19U	29U	39U	49U	49U	49U	49U	I89
11.	40,268		20,134	20,134				1,913
Police car	19U	29U	39U	49U	49U	49U	49U	I89
12.	6,847		6,847					316
Gunder Road	19U	29U	39U	49U	49U	49U	49U	I89
13.	46,683		9,337	37,347				
2012 GO	19U	29U	39U	49U	49U	49U	49U	I89
14.	1,065,000		50,000	1,015,000				13,203
Total long-term debt	7,717,798	0	544,598	1,112,481	865,000	5,109,710	0	234,927

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$ 0
Outstanding as of JUNE 30, 2013	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents
\$	62,458,878 x .05 = \$ 3,122,944

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	34,761	\$		381,090	415,851
	REMARKS					V98

FORM F-66(IA-2) (5-8-2013)

Page 13